

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Steve Schlesinger
DOCKET NO.: 03-31080.001-R-1
PARCEL NO.: 14-32-110-023-0000
TOWNSHIP: North

The parties of record before the Property Tax Appeal Board (PTAB) are Steven Schlesinger, the appellant and the Cook County Board of Review (board).

The subject property consists of a 118-year-old, one-story, masonry dwelling. The improvement contains 1,213 square feet of living area, a partial basement and no garage. The subject is located in North Township, Cook County.

The appellant appeared before the PTAB and submitted documentation to demonstrate that the subject property was improperly assessed. The evidence submitted consisted of a 2002 favorable decision issued by the PTAB. The appellant wished to discuss his 2007 assessment and his 2006 reassessment. He was advised by the PTAB and the board's representative that PTAB had jurisdiction only over the 2003 appeal. Mr. Schlesinger requested by mail that his prior hearing be rescheduled and made reference to this PTAB Docket #03-31080.001-R-1. Mr. Schlesinger requested that this December 3, 2007 hearing be rescheduled so he could find evidence he felt was missing from this 2003 appeal. The appellant, the board and the PTAB all had the same data in the 03-31080 Docket. The PTAB advised Mr. Schlesinger that this December 3, 2007 hearing would continue and he was free to make any further request of PTAB by mail.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 02-27645.001-R-1 which is part of the 2000, 2001 and 2002 triennial. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property based on the evidence submitted by the parties.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$11,450
IMPR.	\$46,892
TOTAL:	\$58,342

Subject only to the State multiplier as applicable.

PTAB/TMcG.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect *for the remainder of the general assessment period* as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review." (italics added)

The appellant submitted no other evidence to support his claim of assessment inequity.

The board of review submitted "Board of Review-Notes on Appeal" that reflect the subject's total assessment of \$58,342. The improvement assessment currently stands at \$46,892, or \$38.67 per square foot of living area. The board's evidence included a grid analysis reflecting assessment data and descriptions for three suggested comparables. The properties were located within a quarter mile of the subject. The properties contain one-story, masonry or frame and masonry, single family dwellings, containing two bathrooms full or partial basements, two finished, fireplaces, two with air conditioning and two with two-car garages. They range in age from 110 to 125 years and contain between 1,472 to 1,729 square feet of living area. The improvement assessments range from \$43.40 to \$44.26 per square foot of living area.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Board finds that the prior year's 2002 decision should not be carried forward to the subsequent 2003 year. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). *The record contains evidence indicating that the 2003 assessment year in question is in a different general assessment period, i.e. 2003, 2004 and 2005.* For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted. (italics added)

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The PTAB finds the board's comparables one and two, with adjustments for construction and living area, lend support to the present assessment to confirm the present assessment.

As a result of this analysis, the PTAB finds that the appellant has not adequately demonstrated that the subject property was overvalued and that a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.